



# **GUIDE TO THE ENTITY MERGE FUNCTIONALITY ON EFILING**

Effective Date: 19 April 2024

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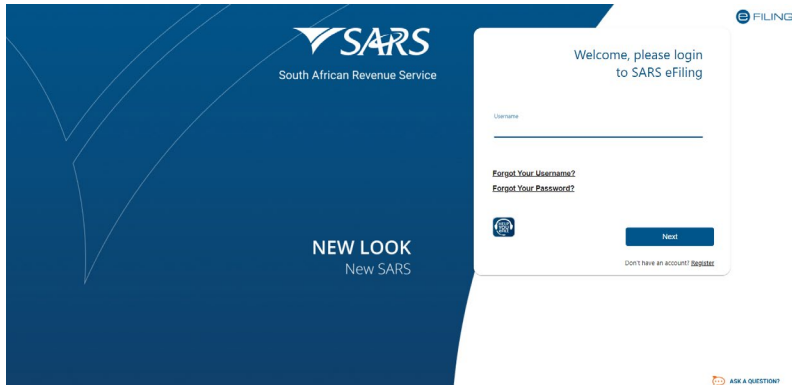
## **1 SUMMARY**

- a) The purpose of this document is to assist users with:
  - i) Activation as a Registered Representative or Tax Practitioner; and
  - ii) The Legal Entity Merge Functionality on eFiling is to ensure that one single view exists for an entity with all its associated tax types. (Tax Types include Income Tax , VAT, Employment Tax , MPRR, Customs and Excise).
- b) In order to reduce the number of requests to “Maintain Registered Particulars” on a Single Entity Profile and to reduce the number of repeated visits to a SARS branch to record the registered representative, this functionality is introduced to allow taxpayers, registered representatives and registered tax practitioners the ability and opportunity to:
  - i) Consolidate the taxpayer’s tax type registration into one profile where SARS can match the taxpayer’s identity number and identity details across tax products.
  - ii) Provide SARS with a Tax Reference Number for each tax type that is currently excluded from the taxpayer’s eFiling profile.
  - iii) For cases where SARS is unable to verify the tax reference number, SARS can request supporting documents and confirm a request.
- c) The Legal Entity Merge Functionality will enable taxpayers, Confirmed/Registered Tax Practitioners and Registered Representatives to request, view, verify or add all the tax type specific details that currently exist or should exist at SARS in relation to an entity’s portfolio.
- d) The user will thereafter always be presented with a single, concise and consolidated view of the legal entity either via eFiling or from within a SARS branch.
- e) The Entity Merge Functionality can only be performed by the taxpayer in his individual capacity, Registered Representatives in respect of Companies, Trusts, Government Institutions and Public Entities and registered Tax Practitioners on eFiling, where the Income Tax record is included in their Tax Practitioner Profile.
- f) Where the eFiling Merge functionality is used to consolidate the tax records into a single tax profile and the system cannot find it as an exact match based on the entity’s identity or registered information the system will create a verification case for a SARS user to review the requested merge. The system will inform the eFiler that the verification case was created and the case number can be viewed on his eFiling correspondence page.
- g) The Tax Product Mineral and Petroleum Resource Royalty (MPRR) is now included in the merge functionality.
- h) In cases where a user may have merged the incorrect Tax Reference Number to an entity profile, the removal or the unmerge of an Entity’s record can be performed at a SARS Branch.

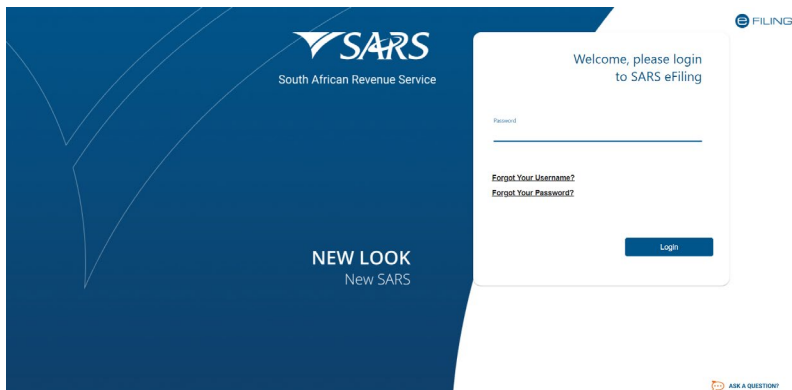
## 2 THE ENTITY MERGE PROCESS

### 2.1 Log in to eFiling

- a) Navigate to [www.sars.gov.za](http://www.sars.gov.za) and click “Login”.
- b) Enter your username and click “Next”.



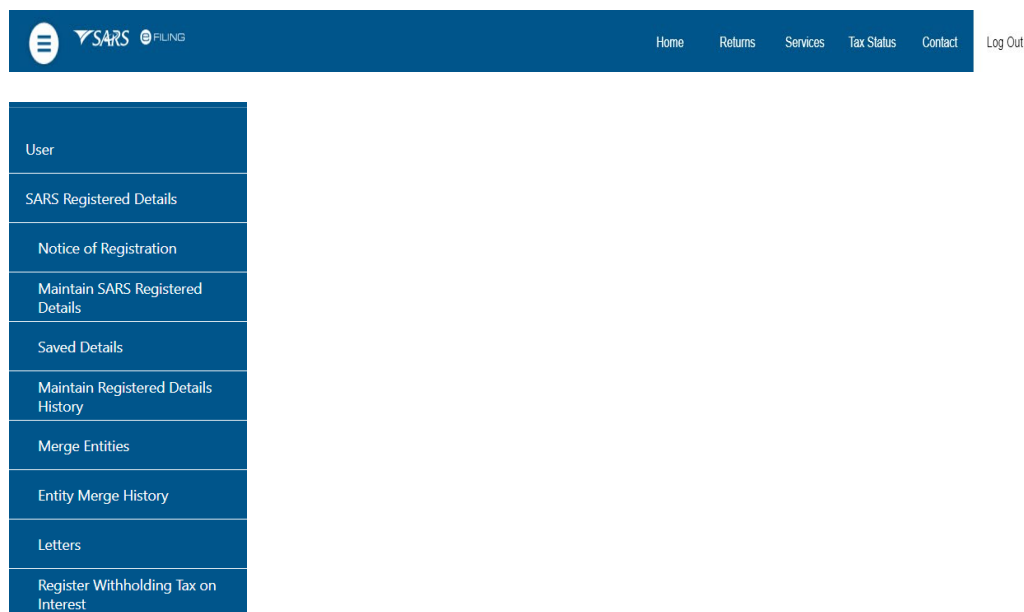
- c) Enter your password and click “Login”.



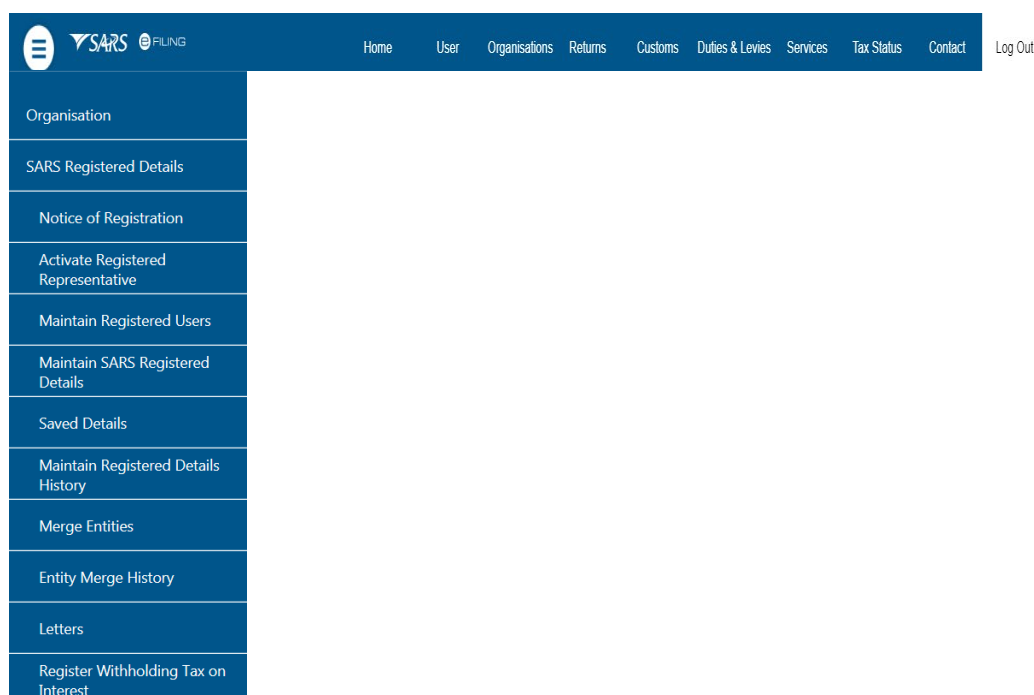
- d) Select “SARS Registered Details”, under the Home tab to proceed.

### 3 SARS REGISTERED DETAILS

- a) The SARS Registered Details functionality allows the user to view, edit and maintain demographic information on eFiling. This functionality will be under different menu tabs for each eFiling profile.
- b) On the **Individual** profile on eFiling, the SARS Registered Details functionality is under the Home tab and has Notice of Registration, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Letters and Register Withholding Tax on Interest menu items.



- c) On the **Tax Practitioner** and **Organisation** eFiling profiles, the SARS Registered Details functionality is under the Organisations tab and has Notice of Registration, Activate Registered Representative, Maintain Registered Users, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Letters, and Register Withholding Tax on Interest.



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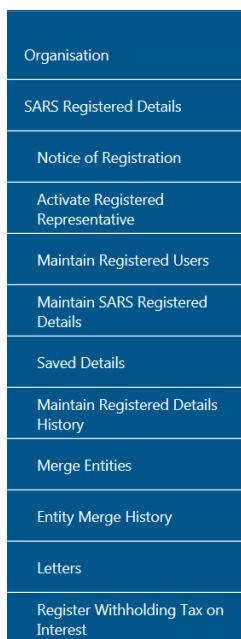
- d) If you want to use the SARS Registered Details functionality, ensure that at least one of the Entity Tax Reference Numbers is registered / activated on eFiling.

### 3.1 Activation of Registered Representative

- a) The **Activate Registered Representative** functionality allows the representative to be activated as the assigned Representative for the Legal Entity. This functionality is only available on the **Tax Practitioner** and **Organisation** eFiling profiles.
- b) In the event that you are not a Registered Representative recorded on SARS records at the time you request activation, SARS will create a case and request relevant supporting documents in order to verify that you should be updated as the new Registered Representative of the taxpayer.
- c) Select the **“Organisations”** tab.



- d) Select the **"Activate Registered Representative"** tab from the SARS Registered Details menu:



- e) The **“Activate Registered Representative”** screen will be displayed. Select the applicable option **“Activate Registered Representative”** or **“Activate Tax Practitioner”** button to continue.

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**Activate Registered Representative**

**Confirmation of Registered User**

There are two ways to be activated as a Registered User. This 'Activate Registered Representative' function is intended only for the activation of **Registered Representatives** and is **not** intended for use by **Tax Practitioners**.

**Are you a Registered Representative?**

A Registered Representative is a person who is appointed with full rights to act on behalf of the Legal Entity (e.g. Companies, Trusts, etc.). They are often Public Officers, Accounting Officers, Trustees or Administrators of companies, Trusts, Welfare Organisations, etc. A Legal Entity can only have one Registered Representative.

**Are you a Registered Representative acting on behalf of an Individual?**

SARS only allows Registered Representative activations in respect of Individuals in the following circumstances:

- Executor acting on behalf of a deceased or insolvent estate;
- Parent acting on behalf of a minor;
- Appointed Administrator acting on behalf of a legally incapacitated Individual;
- Appointed Administrator acting on behalf of an Individual in extended absence (e.g. Imprisonment or overseas).

**Are you a Registered Tax Practitioner?**

You are a Registered Tax Practitioner if you are a person who, for a fee, provides advice to any other person with respect to the application of a tax Act or who completes or assists with the completion of a tax return, and you are registered with a Recognised Controlling Body (RCB) as well as with SARS.

Select the appropriate button below to activate yourself as the associated Registered User.

- f) The “**Representative Declaration**” screen will display. If you select “**I agree**” the “**Continue**” button will be available to select. If you select “**I do not agree**”, you will not be able to continue.

**Activate Registered Representative**

I, \_\_\_\_\_, ID/Passport number \_\_\_\_\_, being the authorised Representative  
 Taxpayer of \_\_\_\_\_ registration number \_\_\_\_\_, do hereby confirm that  
 I have been duly appointed by the taxpayer in this capacity, and that my obligations as defined in the  
 relevant legislation include, but are not limited to, the following:

- Maintenance of registered particulars at SARS
- Submission of tax returns
- Payment of amounts due
- Other related obligations

I am fully aware of my personal accountability in this regard and the consequences of any false  
 declaration.

I agree

I do not agree

- g) Once the declaration has been accepted, click the “**Continue**” button to proceed with the Registered Representative activation.
- h) The “**Activate Registered Representative**” screen will be displayed.

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#### Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click [here](#).

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

Legal Entity Details	
TaxPayer Type:	Company
Registration Number:	
Registered Name:	
Trading Name:	

eFiling User Details			
Title:	Mrs	Initials:	JR
First Name:		Surname:	
Identification Type:	South African ID	ID/Passport Number:	
Cell Number:		Telephone Number:	
Email Address:		Tax Reference Number:	
Activation status on eFiling:	Unconfirmed	Request Reference Number:	
Capacity:	Please select		

- i) Ensure that the correct “**Capacity**” is selected.
- j) One of the following statuses will be indicated next to the “**Activation Status on eFiling**” field in the Activate Registered Representative screen:
  - i) **Unconfirmed** – the representative has not been confirmed as the registered representative with SARS and the representative might be required to submit supporting documents to confirm the representative relationship to the represented entity (Taxpayer).
  - ii) **Request under Verification** – the representative must submit supporting documents and the case will be reviewed by SARS.
  - iii) **Rejected** – when the supporting documents submitted do not match the representative details as per SARS’ records.
  - iv) **Active** – the activation request is successful, the supporting documents submitted to SARS is aligned with the SARS’ records.
- k) Note that the eFiling registration details will be used for verification purposes and it should be aligned with your identity document or passport.
- l) Complete your Tax Reference Number or Practitioner Number in the case of a Tax Practitioner.
- m) If the Legal Entity information and the eFiling User Details are correct, select the “**Activate Registered Representative**” button to continue.



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**Legal Entity Details**

TaxPayer Type:

Registration Number:

Registered Name:

Trading Name:

**eFiling User Details**

Title:  Initials:

First Name:  Surname:

Identification Type:  ID/Passport Number:

Cell Number:  Telephone Number:

Email Address:  Tax Reference Number:

Activation status on eFiling:  Request Reference Number:

Capacity:

- n) If you are a Registered Representative of the entity according to SARS records, upon the selection of the **“Activate Registered Representative”** button, you will be activated immediately.
- o) If you are **not** a Registered Representative of the entity according to the SARS records, upon the selection of the **“Activate Registered Representative”** button, you will be required to upload and submit supporting documents as indicated in the screen below.

**Activate Registered Representative**

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click [here](#).

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

**We have received your request to activate as the Registered Representative via eFiling. The verification process is still in progress and requires that you submit the necessary supporting documentation before it can be finalised. Please use the supporting document group below to upload and submit your documents to SARS.**

**Legal Entity Details**

TaxPayer Type:

Registration Number:

Registered Name:

Trading Name:

**eFiling User Details**

Title:  Initials:

First Name:  Surname:


Identification Type:  ID/Passport Number:


Cell Number:  Telephone Number:

Email Address:  Tax Reference Number:

Activation status on eFiling:  Request Reference Number:

Capacity:

 **SARS requires that you upload and submit supporting documents.**

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
<a href="#">Legal Entity Authorisation</a>	100341156	Waiting for Documentation to be Uploaded		0	0


- p) Select the **“Legal Entity Authorisation”** link and the **“Upload Supporting Documents”** screen will be displayed.

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**UPLOAD SUPPORTING DOCUMENTS**

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name:  No file chosen

Classification:  

File successfully uploaded.

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

**UPLOADED DOCUMENTS**

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
ID Document.pdf	<input type="button" value="Identity Document / Passport"/>	180	<input checked="" type="checkbox"/>	Converted and stored	24/03/2021 09:50:04 AM	<input type="button" value="View"/>	<input type="checkbox"/>

**DOCUMENT GROUP**

Please provide a group name for all the documents that you have uploaded above.

Document group name


Status: Uploaded

- q) Click on the “**Choose File**” button and select the files to upload.
- r) Ensure that you select the relevant classification per file to be uploaded.

**UPLOAD SUPPORTING DOCUMENTS**

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name:  No file chosen

Classification:  

- s) Select the “**Upload**” button to add the document(s) and it will be listed under the “**Uploaded Documents**” heading. If you wish to remove the document uploaded, click the document and select the “**Remove**” button.

**UPLOADED DOCUMENTS**

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
ID Document.pdf	<input type="button" value="Identity Document / Passport"/>	180	<input checked="" type="checkbox"/>	Converted and stored	24/03/2021 09:50:04 AM	<input type="button" value="View"/>	<input type="checkbox"/>

**DOCUMENT GROUP**

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status: Uploaded

- t) When you have uploaded all the documents, select the “**Submit to SARS**” button to continue. If you have submitted the relevant material (supporting documents) to your nearest SARS branch, click on “**Manually Submitted**” to indicate on eFiling that the documents have been submitted.

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**DOCUMENT GROUP**


Please provide a group name for all the documents that you have uploaded above.

**Document group name**

**Status**                      Uploaded


- u) Confirm that you want to submit all documents by clicking on “**OK**” button on below message.

Message from webpage



Are you sure that these are all the documents which you require to submit?

- v) The status will be updated to “**Submitted**”.

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
<a href="#">Legal Entity Authorisation</a>	131625987	Submitted		180	1

- w) The representative relationship will be granted and activated once the representative relationship has been approved by the SARS.
- x) Upon successful activation of the Registered Representative or Tax Practitioner on eFiling, the status field will be indicated as “**Active**”. On completion of the activation step, the “**Activate Registered Representative**” button will be inactive.

**Legal Entity Details**

TaxPayer Type:

Registration Number:

Registered Name:

Trading Name:

---

**eFiling User Details**

Title:                       Initials:

First Name:                                       Surname:

Identification Type:                       ID/Passport Number:

Cell Number:                                       Telephone Number:

Email Address:                                       Tax Reference Number:

Activation status on eFiling:                       Request Reference Number:

Capacity:

### 3.2 Tax Practitioner Activation

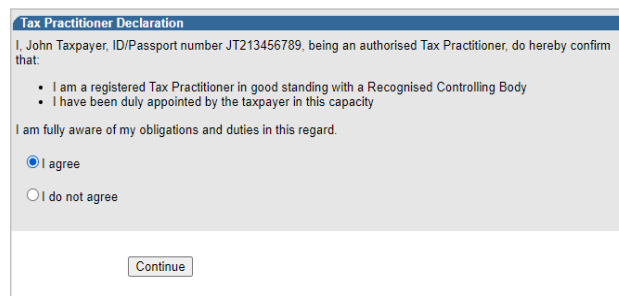
- a) This functionality will enable Tax Practitioners to confirm their Tax Practitioner status at SARS and allow Tax Practitioners to access the Entity Merge functionality.
- b) To access this functionality, select “**Services**” and “**My TP Configuration**”.



My TP Configuration
Practitioner Activation
Delegate Practitioner Authority
Confirm Practitioner Registration Status

### 3.3 Practitioner Activation

- Select “**Practitioner Activation**” and the “**Tax Practitioner Declaration**” screen will be displayed.
- Select “**I agree**” and continue.



- The “**Activate Tax Practitioner**” screen will be displayed.
- Enter a valid practitioner number in the Tax Practitioner Number field and select “**Confirm My Tax Practitioner Status**” button to continue.

**ACTIVATE TAX PRACTITIONER**  
As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.  
In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

eFiling User Details			
Title:	Mrs	Initials:	MF
First Name:	Mi	Surname:	V
ID Number:	65	Tax Practitioner Status:	Unconfirmed
Tax Practitioner Number:	PR-7		

[Confirm My Practitioner Status](#)

- If the Tax Practitioner Number is inactive or does not match the SARS' records (invalid) the screen below will be displayed:

**ACTIVATE TAX PRACTITIONER**  
As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.  
In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

eFiling User Details			
Title:		Initials:	
First Name:		Surname:	
ID Number:		Tax Practitioner Status:	
Tax Practitioner Number:			

[Confirm My Practitioner Status](#)

**The Tax Practitioner Number could not be matched or is inactive. Please ensure that you entered the correct number and try again. Alternatively, you may visit your nearest SARS branch for assistance.**

- If the Tax Practitioner Number is valid and matches with the SARS' records, the status field will be indicated as “**Registered**”.
- If you wish to refresh the status of an existing PR number, select the “**Reconfirm Status**” button.

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**ACTIVATE TAX PRACTITIONER**

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

eFiling User Details			
Title:	<input type="text" value="R"/>	Initials:	<input type="text" value="F"/>
First Name:	<input type="text" value="F"/>	Surname:	<input type="text" value="M"/>
ID Number:	<input type="text" value="67"/>	Tax Practitioner Status:	<input type="text" value="Registered"/>
Tax Practitioner Number:	<input type="text" value="PR-00"/>		

- h) A message will be displayed which indicates that you have been successfully confirmed as a Registered Tax Practitioner.

**ACTIVATE TAX PRACTITIONER**

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

eFiling User Details			
Title:	<input type="text" value="R"/>	Initials:	<input type="text" value="F"/>
First Name:	<input type="text" value="F"/>	Surname:	<input type="text" value="M"/>
ID Number:	<input type="text" value="67"/>	Tax Practitioner Status:	<input type="text" value="Registered"/>
Tax Practitioner Number:	<input type="text" value="PR-00"/>		

You have been successfully confirmed as a Registered Tax Practitioner.

### 3.4 Merge Entities

- a) The Merge Entities functionality is where the user will be able to link tax products to the Legal Entity Profile. This applies where the entity has more than one tax or customs registration.
- b) The Tax Product MPRR is included in the merge functionality. Where the user has been registered for MPRR, the system will prompt the user to proceed with a merge.
- c) Select **“Merge Entities”** under SARS Registered Details:

Organisation
SARS Registered Details
Notice of Registration
Activate Registered Representative
Maintain Registered Users
Maintain SARS Registered Details
Saved Details
Maintain Registered Details History
Merge Entities
Entity Merge History
Letters
Register Withholding Tax on Interest

- d) Upon the selection of the “Merge Entities” menu option under the Tax Practitioner and Organisation profiles, eFiling will determine if the user has been activated as the Tax Practitioner or Registered Representative of the entity.
- e) If the user is not activated as the Registered Representative or Tax Practitioner of the entity, the following message will be displayed and you will have to activate yourself as the registered user before you will be able to access the entity merge functionality.

## Entity Merge

Our records indicate that you have not been activated to use this function, and will therefore not be able to merge your entities via eFiling.

If you are an individual accessing your own profile as a new eFiling user, your eFiling activation may not have been completed at SARS and you should please try again later.

If you are the Representative of the entity, please use the 'Activate Registered Representative' menu option on the left to activate yourself as the Registered Representative. If you have already submitted an activation request, your activation request may still be in the verification process at SARS. If your activation request has been rejected by SARS, your registered details as captured on eFiling may be different from your details on the SARS system, and you should please update your eFiling details before trying again.

If you are a Tax Practitioner, please use the 'Activate Tax Practitioner' option on the 'My TP Configuration', 'Practitioner Activation' menu under the 'Services' option to activate your Tax Practitioner functions.

Alternatively, please call the SARS Contact Centre or visit a SARS branch office for assistance.

- f) **Where the user reflects as the Registered Representative or a confirmed Tax Practitioner, an information page will be displayed with details pertaining to the functionality. Select “Continue” in order to proceed to the merge functionality.**

## Entity Merge

In an attempt to provide you with a full and consolidated view of an Entity's profile, SARS requires your assistance to ensure that all the relevant tax and customs registrations are linked correctly.

In the context of the Single Registration solution, SARS uses the term 'entity' to refer to as a person, a Company, or a Trust that has been registered at a registration authority such as the Department of Home Affairs (Individuals), CIPC (Companies) or the Master of High Court (Trusts), or any another type of enterprise (e.g. political party, partnership, etc.) that is not registered with a registration authority, but exists or operates as a unique concern. Unique entities are most reliably identified by their unique ID or registration number, although entities without registration numbers may be identified by a combination of their name and other criteria such as registered address or contact details.

SARS uses the term 'merge' to describe the process of combining duplicated registration records into a single entity with all the associated tax and customs registrations linked to the single entity. The fundamental principle is that duplicated records of the same entity should be merged, which also implies that different types of entities, and entities with different registration numbers that are not the same entity, should not be merged. In exceptional circumstances where registration numbers of the same entity were captured differently (incorrectly) in the different CTS systems, these instances would require merging of records with different registration numbers because they are actually the same entity.

The merge functionality will therefore allow you to view, verify or add all the tax and customs registrations that exist in relation to an entity's portfolio at SARS so that you are thereafter presented with a single view of the entity either via eFiling or within a SARS Branch Office.

**Note:**

Entities that are incorporated separately e.g. companies with different registration numbers, cannot be merged, and Tax and customs registrations that belong to different entities cannot be linked to the same entity.

**Valid Merge Scenarios:**

- Same ID/registration number and name
- No registration number exists for the entity, but name, address and contact details are similar
- Registration numbers are different, but could be ascribed to capture errors or company conversions at CIPC

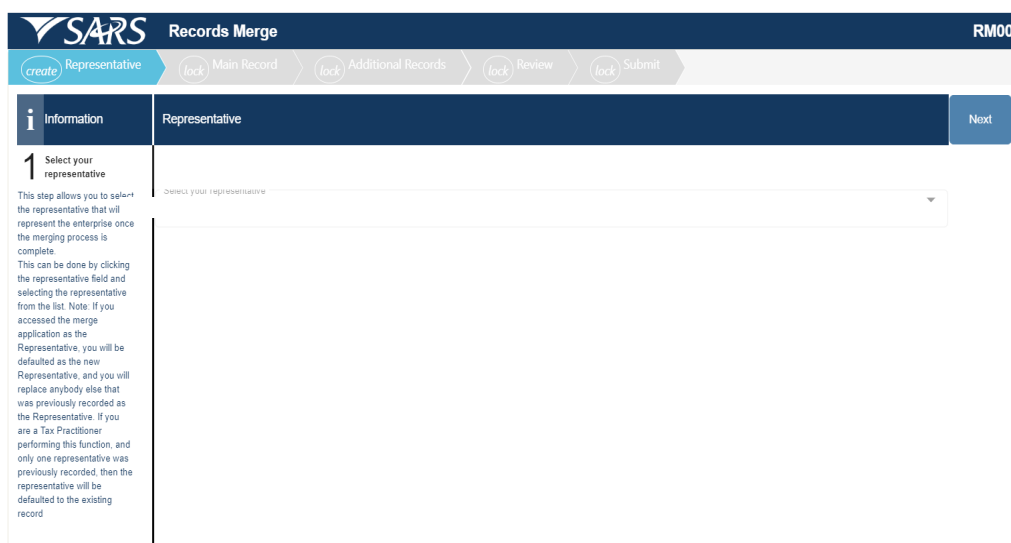
**Merge scenarios not allowed:**

- Entity types are different e.g. company and trust
- Registration numbers are different and different registrations exist at the registration authorities
- Trust numbers and name are the same but the Masters Office of trust registration are different
- Owner/Trustee wants to merge entities because he owns/represents both entities and wants to see all tax and customs registrations in one profile, but they are registered as separate entities at a registration authority
- The entities are husband and wife.

Continue

- g) **The records merge application (RM001) will be displayed.**

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## 4 COMPLETE THE RECORDS MERGE APPLICATION

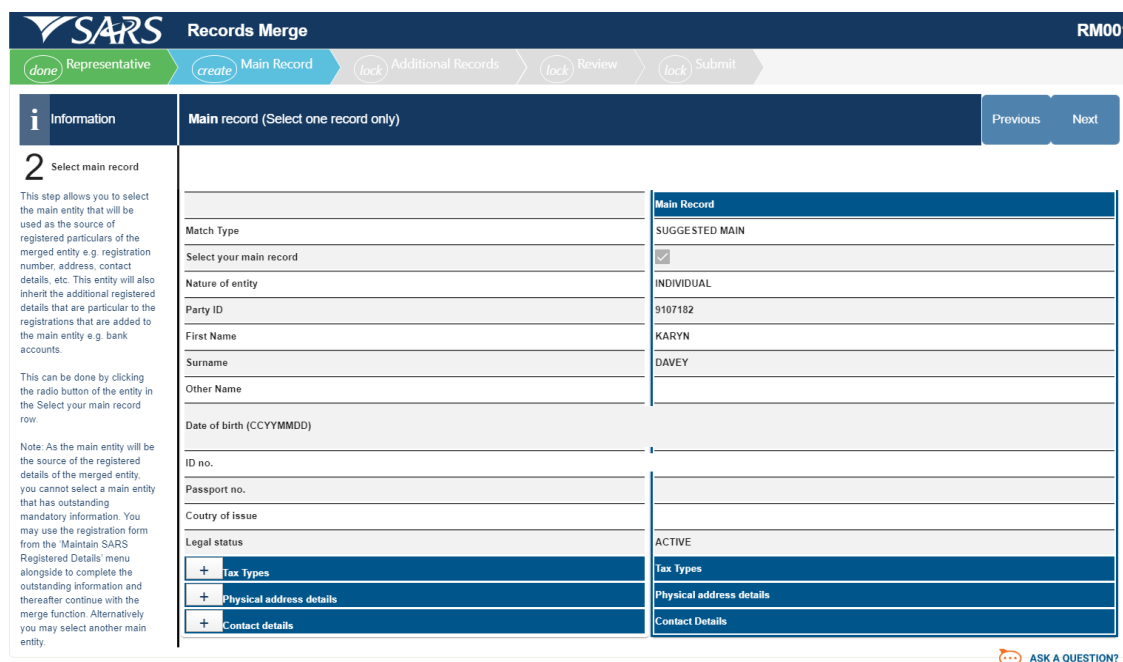
- a) The Records Merge Application must be completed in order to view, verify or add legal entities to your profile at SARS.

### 4.1 Representative

- a) The representative step allows you to select a representative that will represent the entity once the merging process is complete.
- b) A list of the representatives will be displayed if more than one representative is recorded with SARS for the entity. In the case of an individual, the individual taxpayer details will be displayed and locked representative details will be displayed if one has been recorded for the relevant circumstance, e.g. in an Estate case.
- c) Click on the “**Next**” button to continue to the “**Main Record**” section.

### 4.2 Main Record

- a) The Main Record step allows you to select the main entity registration that will include tax records based on the selection made in the steps below. It is recommended that the most up to date record is selected as the main record, which is usually the Entity Registration with Income Tax linked to it.



**2 Select main record**

This step allows you to select the main entity that will be used as the source of registered particulars of the merged entity e.g. registration number, address, contact details, etc. This entity will also inherit the additional registered details that are particular to the registrations that are added to the main entity e.g. bank accounts.

This can be done by clicking the radio button of the entity in the Select your main record row.

Note: As the main entity will be the source of the registered details of the merged entity, you cannot select a main entity that has outstanding mandatory information. You may use the registration form from the 'Maintain SARS Registered Details' menu alongside to complete the outstanding information and thereafter continue with the merge function. Alternatively you may select another main entity.

Main Record	
Match Type	SUGGESTED MAIN
Select your main record	<input checked="" type="checkbox"/>
Nature of entity	INDIVIDUAL
Party ID	9107182
First Name	KARYN
Surname	DAVEY
Other Name	
Date of birth (CCYYMMDD)	
ID no.	
Passport no.	
Country of issue	
Legal status	ACTIVE
+ Tax Types	Tax Types
+ Physical address details	Physical address details
+ Contact details	Contact Details

- b) The main record will be displayed with the relevant fields pertaining to the entity type.
- c) The following demographic fields will be displayed for the Individual:
  - i) Match type – will indicate the suggested master record at SARS
  - ii) Select your main record – this indicator will be selected by default
  - iii) Nature of Entity
  - iv) Party ID
  - v) First Name
  - vi) Surname
  - vii) Other Name
  - viii) Date of birth
  - ix) ID no
  - x) Passport no.
  - xi) Country of Issue
  - xii) Legal Status
- d) It should be noted that in the event where the Main Record has missing information for the specified fields and is the Preferred Main Record, the user must first maintain the missing information on the RAV01 available on eFiling. The user is allowed to select another record as the Preferred Main Record. The most updated record is suggested as the Main Record.
- e) The following demographic fields will be displayed for non-individual entities:
  - i) Match type – will indicate the suggested master record at SARS
  - ii) Select your main record – this indicator will be selected by default
  - iii) Nature of Entity
  - iv) Trading Name
  - v) Registration Number
  - vi) Master of Office Registration
  - vii) Registered Name
  - viii) Legal Status
  - ix) Representative
- f) Under the “Tax Types”, the tax products will be listed.



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- g) With the new inclusion of Mineral and Petroleum Resource Royalty, you will be allowed to add your MPRR Tax Reference Number.

- Tax Types	Tax Types
INCOME TAX	INCOME TAX
Tax Reference Number	7

- h) The “Physical address” details container will display the following fields:

- i) Unit No
- ii) Complex (if applicable)
- iii) Street no
- iv) Street / farm name
- v) Suburb / district
- vi) City / town
- vii) Country code
- viii) Postal code

- Physical address details	Physical address details
Unit no.	
Complex (if applicable)	
Street no.	
Street/farm name	
Suburb/district	
City/town	
Country code	ZA
Postal code	7130

- i) The “Contact details” container will display the following fields:

- i) Cell no
- ii) Home tel no
- iii) Work no
- iv) Email

- Contact details	Contact Details
Cell no.	
Home tel no.	
Work no.	
Email	

- j) Click on the “Next” button to continue to the “Additional Records” section.

### 4.3 Additional Records

- a) In the “Additional Records” step, you will be able to add additional tax records which belong to you but are not reflected on eFiling.

- b) Click on the “Add” button to add an additional Tax, Customs or Excise Registration Reference Number. An “Added Record 1” column will open. The main record will also be displayed.

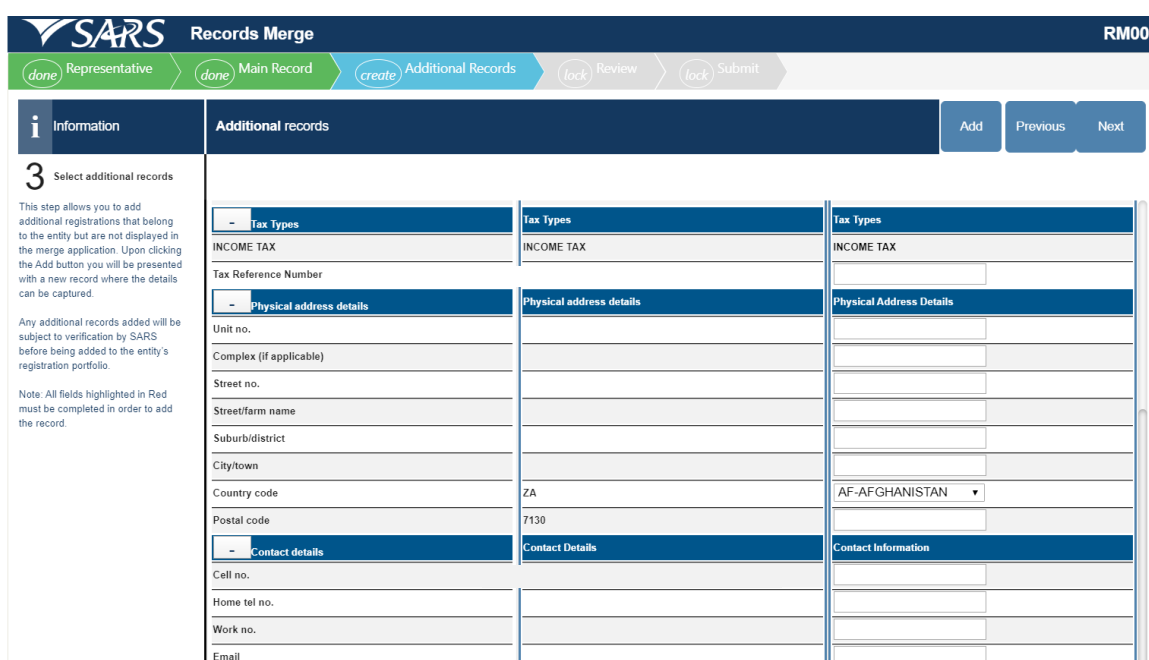
- c) Complete all the relevant fields for the additional entity that must be merged.
- d) Under the “Tax Types” section, you will complete the Tax Reference Number of the additional entity added.

- e) Complete the “Physical address details” and the “Contact details” fields for the additional entity you want to add.

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- Physical address details	Physical address details	Physical Address Details
Unit no.		
Complex (if applicable)		
Street no.		
Street/farm name		
Suburb/district		
City/town		
Country code	ZA	AF-AFGHANISTAN
Postal code	7130	
- Contact details	Contact Details	Contact Information
Cell no.		
Home tel no.		
Work no.		
Email		

f) After you have completed all mandatory fields, click on the “Next” button to proceed.



The screenshot shows the SARS Records Merge interface. At the top, there is a progress bar with steps: Representative (done), Main Record (done), Additional Records (create), Review (lock), and Submit (lock). The 'Additional records' section is active, showing a form for adding new records. The form includes sections for Tax Types, Physical address details, and Contact details. The 'Physical address details' section is pre-filled with the same information as in the previous form: Unit no., Complex (if applicable), Street no., Street/farm name, Suburb/district, City/town, Country code (ZA), and Postal code (7130). The 'Contact details' section is empty. There are 'Add', 'Previous', and 'Next' buttons at the top right of the form area.

g) The following guidelines are provided when adding additional entities or tax types to the main entity:

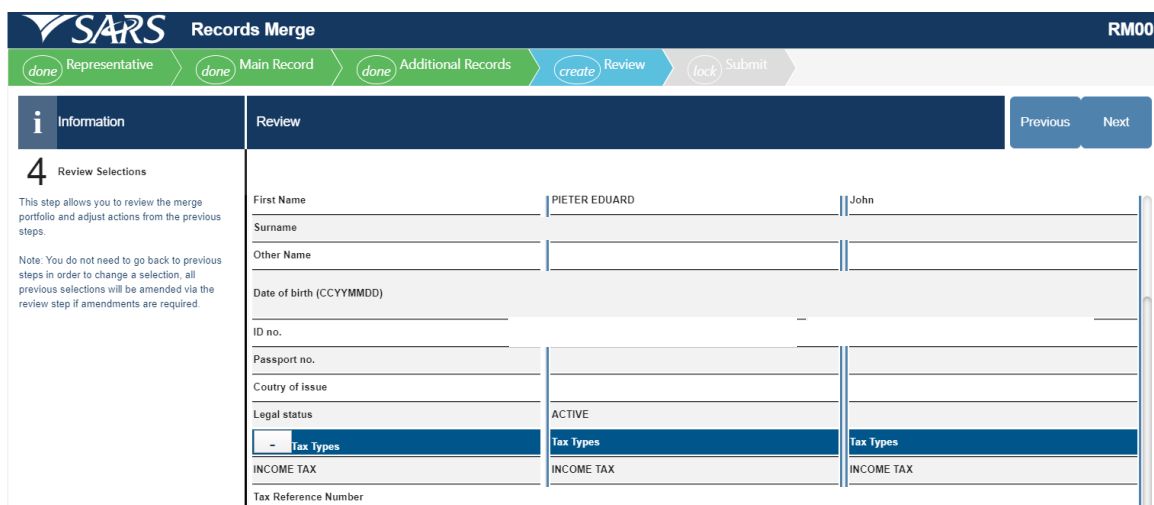
- i) **Valid Merge Scenarios:** Examples where entities should be merged:
  - A) Where entities have the same ID/Registration Number and Name, and have different tax types linked to them
  - B) Where an entity is not registered with a registration authority such as Companies and Intellectual Property Commission (CIPC), and has no Registration Number but multiple records of the entity exist with different tax types linked to them, and the name, address and contact details are similar
  - C) Where multiple records of an entity exist, but the Registration Number was recorded incorrectly on one of the records, which could have been due to a company conversion at CIPC.
- ii) **Merge scenarios not allowed:** Examples where entities should **not** be merged:
  - A) Where the entity types are different e.g. Company and Trust and cannot be combined.
  - B) Where multiple records of an entity exist but the registration numbers are different and different registrations exist at the registration authorities (e.g CIPC , Masters Office).
  - C) Where multiple records of a Trust exist and the Trust Numbers and name are the same but the Masters Office at which the trust was registered are different.

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- D) Where an Owner/Trustee wants to merge entities because he owns/represents both entities and wants to see all tax and customs registrations in one profile, but they are registered as separate entities at a registration authority.
- E) Where the entities are husband and wife.

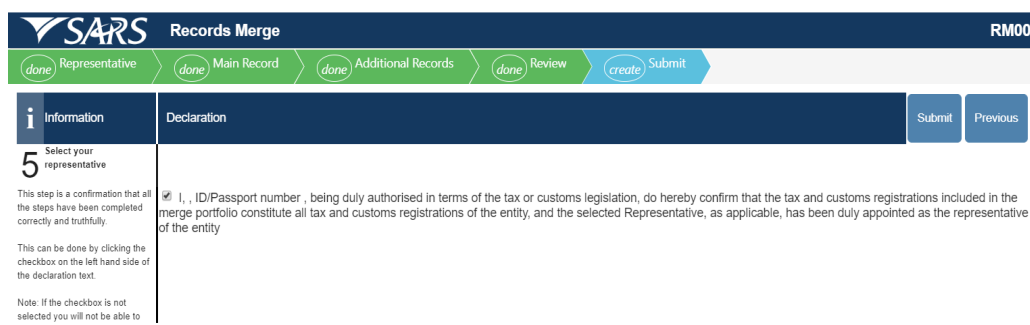
#### 4.4 Review

- a) In the “Review” step of the process, you will be able to view and verify the details of entity registrations which SARS includes in your request and the additional entity registrations that you want to merge.
- b) If you want to make changes, you can click on the “Previous” button to make the changes.
- c) If you are satisfied with all the information that you have completed, click on the “Next” button to continue.



#### 4.5 Submission of Records Merge Form

- a) In the submission step, you will be presented with the declaration to complete before submitting the records merge application request.
- b) Select the declaration tick box and click the “Submit” button to submit the request to SARS.



### 5 ENTITY MERGE HISTORY

- a) All the entity merge requests submitted to SARS will be listed in the “Entity Merge History” page.

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**Entity Merge History**

The grid below consists of all your returns that were submitted only via eFiling and are ordered from the latest submitted.

Entity Name:  ID / Registration Number:   
 From Date:  To Date:

Legal Entity Name	ID/Registration Number	Reference No	Submitted Date	Open
Mr PE Toerien		?	2021/07/07	<a href="#">Open</a>

- b) It should be noted that where records have been added and SARS has already identified them as a likely or a possible match due to the entity details displayed, the system will not route or create a verification case for further verification. These verification cases are only created where the tax records that were added do not match the identity information of the target record.
- c) Click the **“Open”** hyperlink to view the **“Portfolio Maintenance Work Page”**. In this page the entity details and the case number that has been created to verify the records merge application will be displayed.

**Portfolio Maintenance Work Page**

**Legal Entity Details**

Trading Name: Mr PE Toerien  
 Registration Number: 86  
 Reference Number:

Legal Entity Name	ID / Registration Number	Status
<a href="#">Mr PE Toerien</a>		Submitted To SARS

- d) If you select the Entity Name hyperlink, you will be able to view the records merge application you have completed.
- e) If the user is not activated as the Tax Practitioner or Registered Representative of the Entity, the following message will be displayed and you will have to activate yourself as the registered user before you will be able to access the Portfolio Maintenance History Functionality.

**User has insufficient rights to use this functionality**

**Entity Merge History**

The grid below consists of all your returns that were submitted only via eFiling and are ordered from the latest submitted.

Entity Name:  ID / Registration Number:   
 From Date:  To Date:

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## 6 NOTICES

- a) The following notices may be applicable:
- i) Confirmation of a Registered Representative.
  - ii) A letter in the case where relevant material is required.
  - iii) A notice to all representatives in the case where a change in the Registered Representative is made by way of the Entity Merge application.
  - iv) Exclusion of an entity from the merge request where the Entity Merge application of a particular entity is rejected.
- b) These notices will be posted to your eFiling profile Homepage

## 7 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

- a) The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

### DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

### For more information about the contents of this publication you may:

- Visit the SARS website at [www.sars.gov.za](http://www.sars.gov.za);
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).